



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224

August 24, 2009

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Control Number: SBSE-04-0809-048

Expiration Date: 08-24-2010

Impacted IRM: 4.25.1.1.4

MEMORANDUM FOR CHIEF, ESTATE AND GIFT TAX

FROM: John H. Imhoff, Jr. *" /s/ John H. Imhoff, Jr. "*
Director, Specialty Programs

SUBJECT: Interim Guidance On The Issuance Of No Change Reports

The purpose of this memorandum is to provide interim guidance to all our estate tax attorneys and paraprofessionals about the issuance of no change reports for no change with no adjustment cases. In order to be consistent with other examination programs, the Estate and Gift Tax Program will modify its IRM to provide that the issuance of a no change report is required for no change with no adjustment cases.

In addition, no change reports issued in all no change cases must be modified to provide the following: "NO-CHANGE-SUBJECT TO CHIEF, ESTATE AND GIFT TAX APPROVAL".

Please ensure that this information is distributed to all affected employees within your organization.

This change is effective with the issuance of this Interim Guidance, SBSE-04-0809-048, which will be incorporated into Internal Revenue Manual 4.25.1 to reflect the above procedures by August 24, 2010. Refer to IRM 4.10.8.1.6(1) and IRM 4.10.8.2 for additional guidance.

If you have any questions, please contact Estate & Gift Tax, Attorney-Advisor, Josian Antoine.

cc: www.irs.gov